



DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES
BUREAU OF REVENUE SERVICES

Rule No. 110 (18-125 CMR 110)

REQUESTS FOR ADVISORY RULINGS

18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES
125 BUREAU OF REVENUE SERVICES
Chapter 110: REQUESTS FOR ADVISORY RULINGS

SUMMARY: This rule explains the procedures for the submission and disposition of requests for an Advisory Ruling from Maine Revenue Services (MRS). MRS has adopted this Rule as required by 5 M.R.S.A. § 9001.

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SECTION 1. DEFINITIONS

As used in this Rule, “Advisory Ruling” means a written letter issued as an advisory ruling pursuant to 5 M.R.S.A. § 9001 by the Assessor or a Division Director of MRS about the applicability of any tax law or rule administered by MRS to a particular Taxpayer.

SECTION 2. FORM OF REQUEST

A request for an Advisory Ruling shall be in writing, either in paper letter form or by email.

Nothing in this Rule limits taxpayers or their representatives from making written or unwritten informal requests to MRS staff for general guidance with respect to the application and administration of Maine tax law.

SECTION 3. ELEMENTS OF REQUEST FOR ADVISORY RULING

A request for an Advisory Ruling shall include the following:

- A. Statement of Material Facts
- B. Legal Basis

The request shall state the ruling requested and explain the legal basis for that

requested ruling.

C. Statement of Any Pending Audit, Reconsideration or Litigation

The request shall state whether the Taxpayer is currently under MRS examination, audit, administrative reconsideration or judicial review with respect to the issue(s) raised by the request for an Advisory Ruling.

D. Declaration and Signature

The Advisory Ruling request must be signed and dated by the Taxpayer or the Taxpayer's authorized representative and accompanied by a declaration that is substantially in the following form:

“I declare that I have examined this request for an advisory ruling and to the best of my knowledge and belief the information presented in support of the requested ruling is true and complete.”

E. Supporting Documents (optional)

A Taxpayer may submit copies of documents pertinent to the Advisory Ruling request. Original documents should not be submitted because all documents submitted to MRS become part of MRS's file and will not be returned.

SECTION 4. SUBMITTING A REQUEST

A request for an advisory ruling should be sent to the following address:

Maine Revenue Services
Attn: *[insert name of MRS Division]*
24 State House Station
Augusta, ME 04333-0024

SECTION 5. EFFECT OF AN ADVISORY RULING

An Advisory Ruling issued pursuant to this Rule is subject to 5 M.R.S.A. § 9001(3), which provides that an Advisory Ruling “shall not be binding upon an agency, provided that in any subsequent enforcement action initiated by the agency which made the ruling, any person's justifiable reliance upon the ruling shall be considered in mitigation of any penalty sought to be assessed.”

STATUTORY AUTHORITY: 5 M.R.S.A. § 9001; 36 M.R.S.A. § 112(1).

EFFECTIVE DATE: August 13, 2011 – filing 2011-262